

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Baugo Community Schools (2260)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$727,164	\$855,496	\$653,925	\$708,820	-0.64%	8.39%
Group Health Insurance	222	\$206,354	\$220,111	\$238,610	\$246,259	4.52%	3.21%
Non - Certified Salaries	120	\$152,423	\$156,559	\$233,805	\$205,236	7.72%	-12.22%
Licensed Employees	135	\$83,254	\$83,380	\$86,935	\$86,600	0.99%	-0.39%
Social Security Certified	212	\$52,133	\$61,309	\$46,969	\$51,644	-0.24%	9.95%
Teacher Retirement Fund, After 7-1-95	216	\$27,973	\$36,732	\$36,517	\$37,700	7.75%	3.24%
Public Employees Retirement Fund	214	\$20,387	\$24,552	\$37,269	\$33,609	13.31%	-9.82%
Pupil Services	313	\$25,000	\$25,000	\$20,833	\$25,000	0.00%	20.00%
Other Employee Benefits	241 - 290	\$18,371	\$21,720	\$22,553	\$23,967	6.87%	6.27%
Social Security Noncertified	211	\$17,037	\$17,587	\$23,460	\$20,866	5.20%	-11.06%
Severance/Early Retirement Pay	213	\$15,560	\$16,233	\$15,689	\$15,870	0.50%	1.15%
Teacher Retirement Fund, Prior to 7-1-95	215	\$12,634	\$13,001	\$9,136	\$10,250	-5.09%	12.19%
Other Group Insurance Authorized by Statute	224	\$1,809	\$2,066	\$1,815	\$2,112	3.96%	16.35%
Travel	580	\$3,300	\$638	\$287	\$2,027	-11.47%	605.19%
Group Life Insurance	221	\$1,647	\$1,787	\$1,903	\$1,872	3.25%	-1.64%
Dues and Fees	810	\$1,348	\$1,971	\$1,780	\$1,331	-0.32%	-25.22%
Operational Supplies	611	\$1,864	\$1,725	\$2,026	\$1,261	-9.30%	-37.75%
Other Professional and Technical Services	319	\$2,658	\$1,497	\$14,679	\$837	-25.09%	-94.30%
Professional Development	748	\$0	\$0	\$65	\$0	NA	-100.00%
Student Instructional Support Total		\$1,370,916	\$1,541,365	\$1,448,257	\$1,475,262	1.85%	1.86%
Student Academic Achievement							
Certified Salaries	110	\$5,011,899	\$4,877,939	\$4,602,897	\$4,648,250	-1.87%	0.99%
Group Health Insurance	222	\$1,098,083	\$1,079,923	\$1,254,173	\$1,219,136	2.65%	-2.79%
Non - Certified Salaries	120	\$626,168	\$586,585	\$778,850	\$759,669	4.95%	-2.46%
Transfer Tuition to Other School Corps Within State	561	\$885,960	\$849,321	\$751,110	\$742,381	-4.32%	-1.16%
Teacher Retirement Fund, After 7-1-95	216	\$291,268	\$302,783	\$339,968	\$348,163	4.56%	2.41%
Social Security Certified	212	\$363,380	\$357,800	\$343,111	\$345,430	-1.26%	0.68%
Textbooks	630	\$323,203	\$65,745	\$137,224	\$205,950	-10.65%	50.08%
Instruction Services	311	\$218,616	\$261,554	\$240,019	\$195,668	-2.73%	-18.48%
Other Employee Benefits	241 - 290	\$104,343	\$111,358	\$122,265	\$123,343	4.27%	0.88%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund	214	\$59,017	\$65,667	\$89,528	\$88,463	10.65%	-1.19%
Operational Supplies	611	\$111,558	\$121,227	\$109,324	\$72,860	-10.10%	-33.35%
Instructional Programs Improvement Services	312	\$9,598	\$16,237	\$30,414	\$63,878	60.62%	110.02%
Stipends	131	\$22,283	\$41,385	\$69,545	\$59,558	27.86%	-14.36%
Social Security Noncertified	211	\$44,958	\$42,040	\$54,348	\$53,785	4.58%	-1.04%
Severance/Early Retirement Pay	213	\$49,416	\$49,077	\$45,856	\$46,968	-1.26%	2.43%
Teacher Retirement Fund, Prior to 7-1-95	215	\$73,409	\$62,414	\$46,521	\$42,867	-12.58%	-7.86%
Other Professional and Technical Services	319	\$1,133	\$211	\$4,593	\$24,840	116.41%	440.78%
Equipment	730	\$0	\$11,500	\$10,373	\$12,406	NA	19.60%
Travel	580	\$13,159	\$8,525	\$15,592	\$11,942	-2.40%	-23.41%
Other Group Insurance Authorized by Statute	224	\$11,188	\$10,800	\$11,160	\$11,558	0.82%	3.56%
Dues and Fees	810	\$7,757	\$6,467	\$6,125	\$9,833	6.11%	60.55%
Group Life Insurance	221	\$8,353	\$8,354	\$9,486	\$9,806	4.09%	3.37%
Other Supplies and Materials	615, 660 - 689	\$0	\$9,791	\$11,818	\$7,070	NA	-40.18%
Pre-2008 Object Code - Temporary Salaries	130	\$2,660	\$5,756	\$6,840	\$5,113	17.75%	-25.25%
Professional Development	748	\$0	\$0	\$4,734	\$3,873	NA	-18.19%
Postage and Postage Machine Rental	532	\$3,413	\$3,194	\$2,760	\$2,251	-9.88%	-18.46%
Library Books	640	\$1,022	\$3,220	\$1,898	\$1,818	15.49%	-4.21%
Repairs and Maintenance Services	430	\$0	\$265	\$0	\$1,009	NA	NA
Rentals	440	\$355	\$0	\$710	\$515	9.74%	-27.48%
Unemployment Insurance	230	\$8,965	\$0	\$0	\$0	-100.00%	NA

Student Academic Achievement Total		\$9,351,162	\$8,959,138	\$9,101,245	\$9,118,402	-0.63%	0.19%
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Overhead and Operational

Non - Certified Salaries	120	\$1,344,439	\$1,305,825	\$1,371,090	\$1,437,233	1.68%	4.82%
Repairs and Maintenance Services	430	\$249,789	\$427,098	\$616,222	\$451,953	15.98%	-26.66%
Student Transportation Services	510	\$425,058	\$429,862	\$444,024	\$403,157	-1.31%	-9.20%
Light and Power - Other Than Heating and Cooling	625	\$344,854	\$367,750	\$372,335	\$366,338	1.52%	-1.61%
Food Purchases	614	\$358,497	\$327,899	\$347,211	\$342,714	-1.12%	-1.30%
Group Health Insurance	222	\$282,884	\$284,213	\$305,781	\$247,057	-3.33%	-19.20%
Insurance	520	\$175,381	\$217,514	\$205,511	\$202,176	3.62%	-1.62%
Vehicles	731	\$0	\$54,994	\$139,260	\$146,151	NA	4.95%
Certified Salaries	110	\$175,870	\$181,534	\$247,289	\$140,121	-5.52%	-43.34%

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Biannual Financial Report Data

Baugo Community Schools (2260)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund	214	\$98,011	\$106,146	\$130,235	\$123,640	5.98%	-5.06%
Operational Supplies	611	\$115,810	\$122,707	\$113,225	\$112,843	-0.65%	-0.34%
Social Security Noncertified	211	\$98,470	\$95,744	\$100,767	\$107,273	2.16%	6.46%
Heating and Cooling for Buildings - Gas	622	\$114,568	\$190,988	\$137,628	\$106,842	-1.73%	-22.37%
Other Professional and Technical Services	319	\$84,994	\$89,084	\$161,522	\$99,401	3.99%	-38.46%
Gasoline and Lubricants	613	\$88,551	\$82,889	\$71,368	\$59,433	-9.49%	-16.72%
Dues and Fees	810	\$20,416	\$19,067	\$30,092	\$45,829	22.40%	52.30%
Telephone	531	\$18,887	\$18,264	\$28,626	\$34,747	16.46%	21.38%
Miscellaneous Objects	876 - 899	\$1,087	\$51	\$0	\$24,677	118.31%	NA
Other Supplies and Materials	615, 660 - 689	\$6,485	\$19,446	\$22,628	\$23,501	37.97%	3.85%
Board of Education Services	318	\$21,461	\$21,775	\$26,683	\$23,283	2.06%	-12.74%
Other Employee Benefits	241 - 290	\$20,608	\$22,152	\$24,401	\$22,216	1.90%	-8.95%
Water and Sewage	411	\$13,652	\$20,164	\$18,195	\$18,738	8.24%	2.98%
Tires and Repairs	612	\$4,326	\$7,653	\$9,136	\$17,580	41.98%	92.43%
Travel	580	\$5,344	\$7,222	\$7,975	\$16,019	31.58%	100.86%
Teacher Retirement Fund, After 7-1-95	216	\$14,480	\$15,890	\$15,742	\$12,270	-4.06%	-22.06%
Social Security Certified	212	\$13,093	\$13,720	\$17,864	\$10,434	-5.52%	-41.59%
Removal of Refuse and Garbage	412	\$9,563	\$9,624	\$10,154	\$9,892	0.85%	-2.58%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$9,868	-0.33%	-1.33%
Unemployment Insurance	230	\$9,521	\$0	\$2,889	\$8,578	-2.58%	196.85%
Postage and Postage Machine Rental	532	\$6,748	\$6,097	\$7,060	\$8,370	5.53%	18.56%
Bank Service Charges	871	\$3,677	\$4,481	\$6,304	\$7,398	19.10%	17.36%
Rentals	440	\$5,572	\$10,075	\$6,777	\$7,181	6.55%	5.95%
Equipment	730	\$11,577	\$2,089	\$1,165	\$7,016	-11.77%	502.45%
Advertising	540	\$3,689	\$4,433	\$3,933	\$4,191	3.24%	6.56%
Severance/Early Retirement Pay	213	\$5,033	\$6,170	\$6,443	\$3,888	-6.25%	-39.65%
Computer Hardware	741	\$3,000	\$10,641	\$2,544	\$2,544	-4.04%	0.00%
Other Group Insurance Authorized by Statute	224	\$2,060	\$2,072	\$2,196	\$2,053	-0.09%	-6.51%
Group Life Insurance	221	\$1,861	\$2,091	\$2,253	\$1,886	0.33%	-16.29%
Data Processing Services	316	\$0	\$4,296	\$1,889	\$1,822	NA	-3.54%
Overtime Salaries	140	\$0	\$0	\$0	\$681	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,014	\$838	\$486	\$665	-10.02%	36.76%
Periodicals	650	\$74	\$95	\$398	\$375	49.99%	-5.90%
Official Bond Premiums	525	\$700	\$150	\$0	\$0	-100.00%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Textbooks	630	\$452	\$182	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$125	\$146	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$10,258	\$0	\$0	\$0	-100.00%	NA
Other Communication Services	533 - 539	\$0	\$285	\$0	\$0	NA	NA
Overhead and Operational Total		\$4,181,938	\$4,523,413	\$5,029,301	\$4,672,031	2.81%	-7.10%
Non Operational							
Redemption of Principal	831	\$2,390,000	\$2,451,475	\$2,453,525	\$2,694,650	3.04%	9.83%
Interest	832	\$1,318,455	\$1,230,453	\$1,171,530	\$923,948	-8.51%	-21.13%
Equipment	730	\$723,029	\$363,296	\$750,476	\$554,054	-6.44%	-26.17%
Buildings	720	\$0	\$0	\$17,978	\$480,914	NA	2574.94%
Transfer Tuition to Other School Corps Within State	561	\$223,116	\$226,337	\$217,092	\$212,340	-1.23%	-2.19%
Other Professional and Technical Services	319	\$79,877	\$75,313	\$130,645	\$175,088	21.68%	34.02%
Certified Salaries	110	\$97,950	\$110,787	\$116,871	\$103,436	1.37%	-11.50%
Non - Certified Salaries	120	\$67,042	\$86,288	\$77,076	\$81,033	4.85%	5.13%
Repairs and Maintenance Services	430	\$402,246	\$9,757	\$32,344	\$9,921	-60.37%	-69.33%
Social Security Certified	212	\$7,379	\$6,735	\$7,908	\$6,757	-2.18%	-14.56%
Social Security Noncertified	211	\$4,723	\$7,004	\$6,302	\$6,598	8.72%	4.71%
Travel	580	\$2,542	\$1,129	\$2,393	\$5,249	19.87%	119.39%
Teacher Retirement Fund, After 7-1-95	216	\$1,061	\$3,786	\$5,678	\$4,303	41.90%	-24.22%
Overtime Salaries	140	\$0	\$1,189	\$3,373	\$3,773	NA	11.85%
Operational Supplies	611	\$500	\$0	\$0	\$2,229	45.30%	NA
Bank Service Charges	871	\$0	\$0	\$2,100	\$1,000	NA	-52.38%
Teacher Retirement Fund, Prior to 7-1-95	215	\$265	\$1,175	\$966	\$821	32.71%	-15.08%
Public Employees Retirement Fund	214	\$0	\$136	\$376	\$452	NA	20.17%
Improvements Other Than Buildings	715	\$28,066	\$0	\$0	\$0	-100.00%	NA
Awards	875	\$0	\$0	\$10,000	\$0	NA	-100.00%
Non Operational Total		\$5,346,250	\$4,574,860	\$5,006,632	\$5,266,564	-0.37%	5.19%
Grand Total		\$20,250,267	\$19,598,776	\$20,585,435	\$20,532,259	0.35%	-0.26%